MR. K. GEORGE (*Financial Secretary to Government*): In 1093, Mr. Dukoff Gordon, who examined the account system followed in the State, pointed out that the inspection of the accounts maintained in the offices of Heads of Departments is desirable only in the following cases: —

(1) Departments which render original accounts to the Account Office.

(2) Departments where there are material quantities of stores held in account and where there are large items of receipts.

He expressed the opinion that the inspection of the accounts of offices which have only ordinary accounts of usual receipts, and expenditure on salaries, establishment and contingencies is undesirable as it would be vexatious and would weaken the control and responsibility of the Head of the Office. These views were accepted by Government, and from 1093 onwards, the inspection of accounts in the offices of Heads of Departments by the Account Office has been restricted to the two classes enumerated by Mr. Gordon. The orders of Government are contained in G. O. Fl. 569, dated the 6th March, 1919.

Quinquennial Audit of the Offices of Heads of Departments.

145. **MR. C. P. TARAKAN** (*Kunnatnad*): Will the Government be pleased to state whether, in the interests of efficiency, they will be pleased to order the auditing of the accounts of the offices of Heads of Departments at least once in five years?

MR. K. GEORGE (*Financial Secretary to Government*): The matter will be considered by Government.

Offices audited during 1095—1100.

146. **MR. C. P. TARAKAN** (*Kunnatnad*): Will the Government be pleased to state whether any of the offices of Heads of Departments has been audited during the past five years, and, if so, to state the names of such offices and also the general results of the audit?

MR. K. GEORGE (*Financial Secretary to Government*): The accounts of the offices of the following Heads of Departments have been inspected during the past five years:—

(*a*) Departments rendering original accounts to the Account Office:

(i) Maramath Executive Engineer's Office.
(ii) Anchal Superintendent's Office.

(*b*) Departments in which there are large items of receipts or stores:

(i) Ayurveda Pharmacy and Hospital.
(ii) The Military Department (Nayar Brigade and Body Guard).
(iii) Excise Commissioner's Office (Stores).
(iv) Police Commissioner's Office (Stores and Receipts under Motor Vehicles Regulation).
(v) Museum and Public Gardens.

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